

CERTIFICATE - City of Delphos, Kansas 2010 Budget

To the Clerk of Ottawa County, State of Kansas
We, the undersigned officers of
City of Delphos

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and 3) the Amount(s)
of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

		2010 Adopted Budget		County Clerk's Use Only
		Page	Amount of 2009 Ad Expenditures Valorem Tax	
Table of Contents:	K.S.A.	No.		
Computation to Det. Limit for 2010		2	0	0
MVT, RVT, 16/20M Tax Allocation		3	0	0
Schedule of Transfers		4	0	0
Statement of Indebtedness		5	0	0
Statement of Lease Purchases - NONE			0	0
General	79-1953	6	259,781	75,874
Library	12-1220	7	9,765	4,368
Special Highway	79-3425c	8	15,700	0
Special Park & Rec		9	10,375	0
Equipment Reserve	12-1,117	10	20,022	0
Water Utility		11	54,525	0
Sewer Utility	13-1018	12	42,205	0
Refuse		13	23,364	0
Community Improvement	12-1,118	14	4,041	0
Water Reserve		15	28,596	0
Sewer Reserve		16	11,266	0
Sewer Project P & I	Ordinance	17	23,770	0
Total			503,410	80,242
Hearing Notice/Budget Summary		18		
Publication				
Charters/Election Questions				
Final Assessed Valuation				
Assisted by:				
State Use Only:	Steve Seawall			
Received _____	Custom Micro Works			
Reviewed by _____	15104 NW 94 Road			
Follow-up: Yes ___ No ___	Topeka, KS 66618-9532			
Attest: _____, 2009	(If not assisted so state)			
County Clerk				Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2010 Budget

		Amount of Levy
1.	Total tax levy amount in 2009 budget	80,032
2.	Debt service levy in 2009 budget	0
3.	Tax levy excluding debt service (1 - 2)	80,032
2009 Valuation Info. for Valuation Adjustments:		
4.	New Improvements for 2009	3,790
5.	Increase in personal property for 2009	
5a.	Personal property 2009	71,377
5b.	Personal property 2008	119,719
5c.	Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6.	Valuation of annexed territory for 2009	
6a.	Real estate	0
6b.	State assessed	0
6c.	New improvements	0
6d.	Total adjustment (6a + 6b - 6c)	0
7.	Valuation of property changed in use during 2009	63
8.	Total valuation adjustment (4 + 5c + 6d + 7)	3,853
9.	Total estimated valuation July 1, 2009	1,470,599
10.	Total valuation less valuation adjustment (9 - 8)	1,466,746
11.	Factor for increase (8 divided by 10)	.00263
12.	Amount of increase (11 times 3)	210
13.	Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)	80,242
14.	Debt service levy in this 2010 budget	0
15.	Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)	80,242

If the 2010 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2009 Budgeted Fund	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M	Slider
				Veh Tax	
General	75,730	16,685	425	548	0
Library	4,302	948	24	31	0
	80,032	17,633	449	579	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2009	General	Equipment Reserve	15,000	KSA 12-1,117
2009	Water Utility	Water Reserve	22,000	KSA 12-825d
2009	Sewer Utility	Sewer Project Reserve	24,000	KSA 12-825d
2009	Sewer Utility	Sewer Reserve	6,475	KSA 12-825d
			<u>67,475</u>	
2010	General	Equipment Reserve	15,000	KSA 12-1,117
2010	Water Utility	Water Reserve	20,000	KSA 12-825d
2010	Sewer Utility	Sewer Project Reserve	24,000	KSA 12-825d
2010	Sewer Utility	Sewer Reserve	6,475	KSA 12-825d
			<u>65,475</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds	Amount Outstanding	Due Date	Amount Due 2009		Amount Due 2010	
			Issued	1-1-2009	Interest/Principal	Interest	Principal	Interest	Principal
Other									
KS Water	Pollution				3/10 & 9/10				
11/97		3.32	350,267	174,785	3/10 & 9/10	5,693	18,240	5,047	18,722
				<u>174,785</u>		<u>5,693</u>	<u>18,240</u>	<u>5,047</u>	<u>18,722</u>

		Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1		109,144	113,300	100,900
Cancelled Prior Year Encumbrances		0		
Receipts				
Ad Valorem Tax		73,301	75,730	0
Motor Vehicle Tax		17,182	14,438	16,685
Rec Vehicle Tax		412	396	425
16/20M Vehicle Tax		761	741	548
Delinquent Tax		1,526	1,180	0
City Sales Tax		22,813	8,787	8,787
County Sales Tax		18,659	16,500	16,500
Franchise Fees		14,444	17,952	17,952
Licenses and Permits		795	1,055	1,055
Fines and Forfeitures		2,369	1,000	1,000
Rents		655	800	800
Interest Income		2,775	2,000	3,200
Sale of Material		905	905	0
Rural Fires		565	2,500	2,500
Charges for Services		600	600	800
Gifts and Donations		3,086	1,000	0
Reimbursed Expenses		8,407	11,755	11,755
Grants		11,346	0	0
Miscellaneous		2,368	2,368	1,000
Total Receipts		182,969	159,707	83,007
Resources Available		292,113	273,007	183,907
Expenditures				
General Government	Personal Services	75,000	75,000	85,000
	Contractual Services	15,000	20,000	26,700
	Materials and Supplies	9,203	8,000	12,225
	Capital Outlay	38,526	10,000	18,262
		137,729	113,000	142,187
Municipal Court	Personal Services	1,399	1,300	1,300
	Contractual Services	3,075	1,440	640
		4,474	2,740	1,940
Police	Personal Services	10,000	10,806	11,807
	Contractual Services	0	1,000	1,320
	Materials and Supplies	520	2,000	2,000
		10,520	13,806	15,127
Fire	Personal Services	3,660	2,630	2,630
	Contractual Services	2,000	3,931	6,931
	Materials and Supplies	2,203	4,000	15,504
	Capital Outlay	3,628	1,000	5,000
		11,491	11,561	30,065
Streets	Contractual Services	3,621	8,000	30,000
	Materials and Supplies	978	8,000	25,462
		4,599	16,000	55,462
Transfers out	Transfer to Equip Res	10,000	15,000	15,000
		10,000	15,000	15,000
Total Expenditures		178,813	172,107	259,781
Unencumbered Cash Balance, Dec. 31		113,300	100,900	xxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				259,781
Tax Required				75,874
Delinquency Computation				0
Amount of 2009 Ad Valorem Tax				75,874

City of Delphos
Library

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	426	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	4,225	4,302	0
Motor Vehicle Tax	1,001	832	948
Rec Vehicle Tax	24	23	24
16/20M Vehicle Tax	45	43	31
Delinquent Tax	89	0	0
City Sales Tax	5,403	4,394	4,394
Total Receipts	10,787	9,594	5,397
Resources Available	11,213	9,594	5,397
Expenditures			
Library Appropriation to Library	11,213	9,594	9,765
	11,213	9,594	9,765
Total Expenditures	11,213	9,594	9,765
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			9,765
Tax Required			4,368
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			4,368

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	5,486	3,386	3,000
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	12,783	11,360	12,700
Total Receipts	12,783	11,360	12,700
Resources Available	18,269	14,746	15,700
Expenditures			
Streets			
Contractual Services	9,557	7,500	0
Materials and Supplies	5,326	4,246	15,700
	14,883	11,746	15,700
Total Expenditures	14,883	11,746	15,700
Unencumbered Cash Balance, Dec. 31	3,386	3,000	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	5,414	6,437	5,981
Cancelled Prior Year Encumbrances	0		
Receipts			
City Sales Tax	5,403	4,394	4,394
Total Receipts	5,403	4,394	4,394
Resources Available	10,817	10,831	10,375
Expenditures			
Parks and Recreation			
Personal Services	800	850	1,500
Contractual Services	2,606	2,000	2,500
Materials and Supplies	974	2,000	1,000
Capital Outlay	0	0	5,375
	4,380	4,850	10,375
Total Expenditures	4,380	4,850	10,375
Unencumbered Cash Balance, Dec. 31	6,437	5,981	0

City of Delphos
Equipment Reserve

State of Kansas
2010 Budget Form

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	15,111	22	5,022
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Gen Fund	10,000	15,000	15,000
Total Receipts	10,000	15,000	15,000
Resources Available	25,111	15,022	20,022
Expenditures			
Equipment Reserve Capital Outlay	25,089	10,000	20,022
	25,089	10,000	20,022
Total Expenditures	25,089	10,000	20,022
Unencumbered Cash Balance, Dec. 31	22	5,022	0

City of Delphos
Water Utility

State of Kansas
2010 Budget Form

		Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1		2,344	3,358	6,558
Cancelled Prior Year Encumbrances		0		
Receipts				
Utility Sales		40,693	43,000	46,767
Utility Hookup Fees		954	1,200	1,200
Total Receipts		41,647	44,200	47,967
Resources Available		43,991	47,558	54,525
Expenditures				
Water Utility	Personal Services	14,307	14,000	15,236
	Contractual Services	11,596	3,000	17,169
	Materials and Supplies	330	2,000	2,120
		26,233	19,000	34,525
Transfers out	Transfer to Water Res	14,400	22,000	20,000
		14,400	22,000	20,000
Total Expenditures		40,633	41,000	54,525
Unencumbered Cash Balance, Dec. 31		3,358	6,558	0

City of Delphos
Sewer Utility

State of Kansas
2010 Budget Form

		Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1		1,139	2,580	1,205
Cancelled Prior Year Encumbrances		0		
Receipts				
Sewer Service Fees		39,463	40,000	41,000
Total Receipts		39,463	40,000	41,000
Resources Available		40,602	42,580	42,205
Expenditures				
Sewer Utility	Personal Services	9,032	8,500	9,285
	Contractual Services	2,847	1,000	2,320
	Materials and Supplies	0	1,400	125
		11,879	10,900	11,730
Transfers out	Transfer to Sewer Res	4,484	6,475	6,475
	Transfer to Sewer Proj	21,659	24,000	24,000
		26,143	30,475	30,475
Total Expenditures		38,022	41,375	42,205
Unencumbered Cash Balance, Dec. 31		2,580	1,205	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	1,529	2,695	2,695
Cancelled Prior Year Encumbrances	0		
Receipts			
Trash Service Fees	18,963	19,000	20,669
Total Receipts	18,963	19,000	20,669
Resources Available	20,492	21,695	23,364
Expenditures			
Trash Utility Contractual Services	17,797	19,000	23,364
	17,797	19,000	23,364
Total Expenditures	17,797	19,000	23,364
Unencumbered Cash Balance, Dec. 31	2,695	2,695	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	21,973	22,613	23,327
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	640	714	714
Total Receipts	640	714	714
Resources Available	22,613	23,327	24,041
Expenditures			
Capital Improvements Capital Outlay	0	0	4,041
			4,041
Total Expenditures	0	0	4,041
Unencumbered Cash Balance, Dec. 31	22,613	23,327	20,000

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	18,348	9,672	8,596
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Water	14,400	22,000	20,000
Total Receipts	14,400	22,000	20,000
Resources Available	32,748	31,672	28,596
Expenditures			
Water Utility			
Contractual Services	2,682	2,682	16,802
Materials and Supplies	13,719	13,719	5,772
Lease-Purchase Payments	6,675	6,675	6,022
	23,076	23,076	28,596
Total Expenditures	23,076	23,076	28,596
Unencumbered Cash Balance, Dec. 31	9,672	8,596	0

		Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1		11,034	6,916	4,791
Cancelled Prior Year Encumbrances		0		
Receipts				
Transfer from Sewer		4,484	6,475	6,475
Total Receipts		4,484	6,475	6,475
Resources Available		15,518	13,391	11,266
Expenditures				
Sewer Utility	Contractual Services	7,476	6,600	5,883
	Materials and Supplies	1,126	2,000	1,732
	Capital Outlay	0	0	3,651
		8,602	8,600	11,266
Total Expenditures		8,602	8,600	11,266
Unencumbered Cash Balance, Dec. 31		6,916	4,791	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	24,844	22,930	22,997
Cancelled Prior Year Encumbrances	0		
Receipts			
Transfer from Sewer	22,019	24,000	24,000
Total Receipts	22,019	24,000	24,000
Resources Available	46,863	46,930	46,997
Expenditures			
Sewer Utility Loan Principal	23,933	23,933	23,770
	23,933	23,933	23,770
Total Expenditures	23,933	23,933	23,770
Unencumbered Cash Balance, Dec. 31	22,930	22,997	23,227

NOTICE OF HEARING 2010 Budget

The governing body of City of Delphos will meet on the
4th day of August, 2009 at 7:00 p.m. at
City Hall for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2009 ad valorem tax.
Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2010 Expenditures" and the "Amount of 2009 Ad Valorem Tax" establish
the maximum limits of the 2010 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2008		2009		Proposed Budget 2010		
	Prior Year	Actual	Current Year	Actual	Amount of		Est
	Actual	Tax	Estimate of	Tax	2009 Ad	Tax	Rate
	Expenditures	Rate	Expenditures	Rate	Expenditures	Valorem Tax	Rate
General	178,813	52.075	172,107	52.806	259,781	75,874	51.594
Library	11,213	3.000	9,594	3.000	9,765	4,368	2.970
Special Highway	14,883		11,746		15,700	0	.000
Special Park & Rec	4,380		4,850		10,375	0	.000
Equipment Reserve	25,089		10,000		20,022	0	.000
Water Utility	40,633		41,000		54,525	0	.000
Sewer Utility	38,022		41,375		42,205	0	.000
Refuse	17,797		19,000		23,364	0	.000
Community Improvement	0		0		4,041	0	.000
Water Reserve	23,076		23,076		28,596	0	.000
Sewer Reserve	8,602		8,600		11,266	0	.000
Sewer Project P & I	23,933		23,933		23,770	0	.000
Totals	386,441	55.075	365,281	55.806	503,410	80,242	54.564
Less: Transfers	0		67,475		65,475		
Net Expenditures	386,441		297,806		437,935		
Total Tax Levied	79,964		80,032				
Assessed Valuation	1,451,918		1,555,245		1,470,599		

Outstanding Indebtedness, January 1,

	2007	2008	2009
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	7,485	6,485	0
Other Debt	210,715	193,637	174,785
Total	218,200	200,122	174,785

Clerk